SENATE BILL 760

Q1

By: Senator Hayes
Introduced and read first time: February 7, 2022
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 Property Tax Exemption – Religious Group or Organization – Third–Party
Leases

4 FOR the purpose of providing that real property owned by a religious group or organization
that is leased to a third party does not qualify for a certain property tax exemption;
and generally relating to an exemption from the property tax for property owned by
a religious group or organization.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 7–204
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2021 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
14 That the Laws of Maryland read as follows:

Article – Tax – Property

15 7–204.

17 (A) Subject to SUBSECTION (B) OF THIS SECTION AND § 7–204.1 of this subtitle,
property that is owned by a religious group or organization is not subject to property tax if
the property is actually used exclusively for:

20 (1) public religious worship;

21 (2) a parsonage or convent; or

22 (3) educational purposes.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.
(B) Real property owned by a religious group or organization that is leased to a third party does not qualify for the exemption under this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.